

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

**DEPARTMENT OF TREASURY**

ROBERT A. ROWMAN, State Treasurer

**STATE TAX COMMISSION**

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

No. 8 — June 1, 1984  
Deferral of Taxes

**COMMISSION MEMBERS**

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WARD G. DEXE

ROBERT O. VANDERMARK

LeRoy J. Nelson

DATE: April 10, 1984

TO: Assessing Officers

FROM: Emil E. Tahvonen, Administrator  
Property Tax Division  
Department of Treasury

RE: Deferral of Property Tax Payments

Attached are copies of Sections 44, 51, and 59 of Act 206, P.A. of 1893, as amended (sections 211.44, 211.51, and 211.59, Michigan Compiled Laws).

These sections provide the statutory authority for the deferral of property tax payments for certain categories of residents and specific categories of property.

Also attached are the pertinent sections of Chapter 9 of the State Income Tax Act, Act 281, P.A. of 1967 to which references are made in the deferral sections 44, 51, and 59 of the General Property Tax Act.

In addition we have included a copy of Sections 35.61 and 35.62 of the Michigan Compiled Laws. These sections define military service dates for veterans of the armed services.

Sec. 41. (1) Upon receipt of the tax roll, the township treasurer or other collector shall proceed to collect the taxes. The township treasurer or other collector shall mail to each taxpayer at the taxpayer's last known address on the tax roll or to the taxpayer's designated agent a statement showing the description of the property against which the tax is levied; the assessed valuation of the property; and the amount of the tax on the property. The tax statement shall set forth the state equalized valuation. If a tax statement is mailed to the taxpayer, a tax statement sent to a taxpayer's designated agent may be in a summary form or may be in an electronic data processing format. If the tax statement information is provided to both a taxpayer and the taxpayer's designated agent, the tax statement mailed to the taxpayer may be identified as an informational copy. A township treasurer or other collector electing to send a tax statement to a taxpayer's designated agent or electing not to include an itemization in the manner described in subsection (9)(c) in a tax statement mailed to the taxpayer shall, upon request, mail a detailed copy of the tax statement, including an itemization of the amount of tax in the manner described by subsection (9)(c), to the taxpayer without charge, as previously required by this section.

(2) The expense of preparing and mailing the statement shall be paid from the county, township, city, or village funds. Failure to send or receive the notice shall not prejudice the right to collect or enforce the payment of the tax. The township treasurer shall remain in the office of the township treasurer at some convenient place in the township on each Friday in the month of December, from 9 a.m. to 5 p.m. to receive taxes, but shall receive taxes upon a weekday when they may be offered. However, if a Friday in the month of December is Christmas eve, Christmas day, New Year's eve, or a day designated by the township as a holiday for township employees, the township treasurer shall not be required to remain in the office of the township treasurer on that Friday, but shall remain in the office of the township treasurer at some convenient place in the township from 9 a.m. to 5 p.m. on the day most immediately preceding that Friday, which day is not Christmas eve, Christmas day, New Year's eve, or a day designated by the township as a holiday for township employees, to receive taxes.

(3) Except as provided by subsection (7), on a sum voluntarily paid before February 15 of the succeeding year, the local property tax collecting unit shall add 1% for a property tax administration fee. However, if the local property tax collecting unit does not also serve as the local assessing unit, the excess of the amount of property tax administration fees over the expense to the local property tax collecting unit in collecting the taxes shall be returned to the local assessing unit. A property tax administration fee is defined as a fee to offset costs incurred by a collecting unit in assessing property values, collecting the property tax levies, and in the review and appeal processes. The costs of any appeals, in excess of funds available from the property tax administration fee, may be shared by any taxing unit only if approved by the governing body of the taxing unit. Except as provided by subsection (7), on all taxes paid after February 14 and before March 1 the governing body of a city or township may authorize the treasurer to add to the tax a property tax administration fee to the extent imposed on taxes paid before February 15 and a late penalty charge equal to 3% of such tax. A late penalty charge may be waived by the governing body of a city or township for the homestead property of a senior citizen, paraplegic, quadriplegic, eligible serviceman, eligible veteran, eligible widow, totally and permanently disabled person, or blind person, as those persons are defined in chapter 9 of Act No. 281 of the Public Acts of 1967, as amended, being sections 206.501 to 206.532 of the Michigan Compiled Laws, if the person makes a claim before February 15 for a credit for that property provided by chapter 9 of Act No. 281 of the Public Acts of 1967, as amended, presents a copy of the form filed for that credit to the local treasurer, and if the person has not received the credit before February 15. A 4% county property tax administration fee, a property tax administration fee to the extent imposed on and if authorized pursuant to subsection (7) for taxes paid before March 1, and interest on the tax at the rate of 1% per month shall be added to taxes collected by the township or city treasurer after the last day of February and before settlement with the county treasurer, which payment shall be treated as though collected by the county treasurer. If the statements required to be mailed by this section are not mailed before December 31, the treasurer shall not impose a late penalty charge with respect to taxes collected after February 14.

(4) The governing body of a local property tax collecting unit may waive all or part of the property tax administration fee or the late penalty charge, or both. A property tax administration fee collected by the township treasurer shall be used only for the purposes for which it may be collected as specified by subsection (3) and this subsection. When the bond of the treasurer, as provided in section 43, is furnished by a surety company, the cost of the bond may be paid by the township from the property tax administration fee.

(5) If apprehensive of the loss of personal tax assessed upon the roll, the township treasurer may enforce collection of the tax at any time, and if compelled to seize property or bring an action in December may add, if authorized pursuant to subsection (7), 1% for a property tax administration fee and 3% for a late penalty charge.

(6) Along with taxes returned delinquent to a county treasurer pursuant to section 55, the amount of the 1% property tax administration fee prescribed by subsection (3) that is imposed and not paid shall be included in the return of delinquent taxes and, when delinquent taxes are distributed by the county treasurer pursuant to this act, the delinquent 1% property tax administration fee shall be distributed to the treasurer of the local unit who transmitted the statement of taxes returned as delinquent. Interest imposed upon delinquent property taxes pursuant to this act shall also be imposed upon the 1% property tax administration fee and, for purposes of this act other than to which local unit the county treasurer shall distribute a delinquent 1% property tax administration fee, any reference to delinquent taxes shall be considered to include the 1% property tax administration fee returned as delinquent for the same property. This subsection shall apply to property tax administration fees imposed upon property taxes that become a lien in 1983 or any year thereafter.

(7) For levies that become a lien in 1983 or any year thereafter, the local property tax collecting treasurer shall not impose a property tax administration fee, collection fee, or any type of late penalty charge authorized by law or charter unless the governing body of the local property tax collecting unit approves, by resolution or ordinance adopted after December 31, 1982, an authorization for the imposition of a property tax administration fee, collection fee, or any type of late penalty charge provided for by this section or by charter, which authorization shall be valid for all levies that become a lien after the resolution or ordinance is adopted.

(8) The annual statement required by Act No. 125 of the Public Acts of 1966, being sections 565.161 to 565.163 of the Michigan Compiled Laws, or a monthly billing form or mortgagor passbook provided in lieu of that annual statement shall include a statement to the effect that a taxpayer who has not been mailed the tax statement or a copy of the tax statement by the township treasurer or other collector shall receive, upon request and without charge, a copy of the tax statement from the township treasurer or other collector or, if the tax statement has been mailed to the taxpayer's designated agent, from either the taxpayer's designated agent or the township treasurer or other collector. A designated agent who is subject to Act No. 125 of the Public Acts of 1966 and who has been mailed the tax statement for taxes that became a lien in the calendar year immediately preceding the year in which the annual statement may be required to be furnished shall mail, upon the request of and without charge to a taxpayer who has not been mailed that tax statement or a copy of that tax statement, a copy of that tax statement to that taxpayer.

(9) As used in this section:

(a) "Designated agent" means an individual, partnership, association, corporation, receiver, estate, trust, or other legal entity which has entered into an escrow account agreement or other agreement with the taxpayer which agreement obligates that individual or legal entity to pay the property taxes for the taxpayer or, if such an agreement has not been entered into, which has been designated by the taxpayer on a form made available to the taxpayer by the township treasurer and filed with such treasurer. The designation by the taxpayer shall remain in effect until revoked by the taxpayer in a writing filed with the township treasurer. The form made available by the township treasurer shall include a statement that submission of the form allows the treasurer to mail the tax statement to the designated agent instead of to the taxpayer and a statement notifying the taxpayer of his or her right to revoke the designation by a writing filed with the township treasurer.

(b) "Taxpayer" means the owner of the property upon which the tax is imposed.

(c) When describing in subsection (1) that the amount of tax on the property must be shown in the tax statement, "amount of tax" means an itemization by dollar amount of each of the several ad valorem property taxes and special assessments that a person may pay pursuant to section 53 and an itemization by millage rate, on either the tax statement or a separate form accompanying the tax statement, of each of the several ad valorem property taxes that a person may pay pursuant to section 53. The township treasurer or other collector may replace the itemization described in this subdivision with a statement informing the taxpayer that the itemization of the dollar amount and millage rate of the taxes is available without charge from the local property tax collecting unit. This subdivision shall not apply for tax statements for taxes that become a lien in 1983.

PUBLIC ACT #31, PUBLIC ACTS OF 1984, Approved on 3/12/84.

Sec. 51. (1) If the township treasurer neglects or refuses to file his or her bond with the county treasurer, in the manner and within the time prescribed by law, and the township board fails to appoint a treasurer who shall give such bond, and deliver a receipt for the bond to the supervisor by December 10, the supervisor shall deliver the tax roll with the necessary warrant directed to the treasurer of the county, who shall make the collection and return of taxes. The county treasurer, pursuant to the adoption of a resolution by the county board of commissioners, shall have the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as conferred upon a township treasurer under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes shall be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed shall be credited to the county general fund. For the purpose of collecting the taxes the county treasurer shall be vested with all the powers conferred upon the township treasurer, and an action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer.

(2) A local unit of government that collects a summer property tax shall defer the collection of summer property taxes against the following property for which a deferment is claimed until the following February 15:

(a) Homestead property of a taxpayer who is a totally and permanently disabled person, blind person, paraplegic, quadriplegic, senior citizen, eligible servicemen, eligible veteran, or eligible widow, as these persons are defined in chapter 9 of Act No. 281 of the Public Acts of 1967, being sections 206.501 to 206.532 of the Michigan Compiled Laws, and who for the prior taxable year had a total household income of \$10,000.00 or less.

(b) Property classified or used as agricultural real property if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of such operations in the previous 3 years are not less than the household income of the owner in the previous year.

(3) A taxpayer may claim a deferment provided by subsection (2) by filing with the treasurer of the property tax collecting unit an intent to defer the summer property taxes which are due and payable in that year without penalty or interest. Taxes deferred under subsection (2) which are not paid by the following February 15 shall not be subject to penalties or interest for the period of deferment.

(4) The intent statement required by subsection (3) shall be on a form prescribed and provided by the department to the treasurer of the property tax collecting unit.

(5) The treasurer of the property tax collecting unit collecting a summer property tax shall:

(a) Cause a notice of the availability of the deferment to be published in a newspaper of general circulation within the local unit levying the summer property tax or included as an insertion with the tax bill.

(b) Assist persons in completion of the deferment form.

(6) If the local property tax collecting unit for a summer property tax levy also collects a winter property tax levy in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection by that local property tax collecting unit. If the local property tax collecting unit of a summer property tax levy does not collect a winter property tax levy in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) from the collection made by that local property tax collecting unit shall be mailed pursuant to section 44 by the local property tax collecting unit of the summer property tax levy at the same time December tax statements are required to be mailed.

(7) Persons eligible for deferment of summer property taxes under subsection (2) may file their intent to defer until September 15 or the time the tax would otherwise become subject to interest or a late penalty charge for late payment, whichever is later.

(8) To the extent permitted by the school code of 1976, Act No. 451 of the Public Acts of 1976, as amended, being sections 380.1 to 380.1852 of the Michigan Compiled Laws, or the charter of a local taxing unit, a local taxing unit may provide for the levy and collection of summer property taxes. The terms and conditions of collection established by, or under an agreement executed pursuant to, the school code of 1976 or the charter of a local taxing unit shall govern a summer property tax levy.

(9) For purposes of this section, "summer property tax" means a levy of ad valorem property taxes that first becomes a lien before December 1 of any calendar year.

This act is ordered to take immediate effect.

Sec. 59. (1) A person may pay the taxes, any 1 of the several taxes, a portion of the taxes that is specified by resolution of the county board of commissioners, or if a specification is not made by a resolution of the county board of commissioners a portion of the taxes that is approved by the county treasurer, on a parcel or description of land returned as delinquent, or on an undivided share of a parcel or description of land returned as delinquent, with interest computed from March 1 next after the taxes were assessed at the rate of 1% per month or fraction of a month, except as provided in section 89, with 4% of the delinquent taxes as a county property tax administration fee which shall be a minimum of \$1.00 per payment of delinquent taxes, except as provided in section 89, to the county treasurer of the county in which the lands are situated, at any time before they are sold. The county and township treasurers shall allocate and distribute the taxes and interest paid proportionately among the county or township funds and the property tax administration fee returned as delinquent pursuant to section 44(6) to the treasurer of the local unit who transmitted the statement of taxes returned as delinquent. On all descriptions of land on which the taxes remain unpaid on October 1 next preceding the time prescribed for the sale of the land, there shall be charged an additional \$10.00 for expenses, which shall thereafter be a lien on the land. When collected, \$5.00 of this expense charge shall be credited to a restricted revenue fund of the state, to be known as the delinquent property tax administration fund, to reimburse the state for the cost of publishing the lists of lands and other expense, and \$5.00 shall belong to the general fund of the county to reimburse the county for the expense incurred in preparing the list of delinquent lands for sale.

(2) The county property tax administration fee paid to the county treasurer shall belong to the general fund of the county and that paid to the state treasurer shall be credited to the delinquent property tax administration fund. Amounts credited to the general fund of the county shall be used only for the purposes for which they may be collected as specified by subsection (6).

(3) A county board of commissioners, by resolution, may provide that for taxes paid in the first year of delinquency before May 1 for the homestead property for which a senior citizen, paraplegic, quadriplegic, eligible serviceman, eligible veteran, eligible widow, totally and permanently disabled person, or blind person, as those persons are defined in chapter 9 of Act No. 281 of the Public Acts of 1967, as amended, being sections 206.501 to 206.532 of the Michigan Compiled Laws, makes a claim, before February 15, for the credit provided by chapter 9 of Act No. 281 of the Public Acts of 1967, as amended, if that claimant presents a copy of the form filed for that credit to the county treasurer, has not received the credit before March 1:

(a) Any interest, fee, or penalty in excess of the interest, fee, or penalty that would have been added if the tax had been paid before February 15 shall be waived.

(b) Interest paid pursuant to subsection (1) or section 89(1)(a) shall be waived unless the interest is pledged to the repayment of delinquent tax revolving fund notes or payable to the county delinquent tax revolving fund, in which case the interest shall be refunded from the general fund of the county.

(c) The county property tax administration fee shall be waived.

(4) The local treasurer shall indicate on the delinquent tax roll if a 1% property tax administration fee was added to taxes collected before February 15.

(5) The fees authorized and collected pursuant to this section and credited to the delinquent property tax administration fund shall be used by the department of treasury to pay expenses incurred in the administration of this act.

(6) The county property tax administration fee shall be used by the county to offset the costs incurred in and ancillary to collecting delinquent property taxes, and for purposes authorized by sections 87b and 87d.

Section 2. The state treasurer shall make a study of the effects of this amendatory act and of problems associated with its implementation. This study shall be reported to the house and senate committees having jurisdiction over property taxation matters by July 1, 1985.

This act is ordered to take immediate effect.

STATE INCOME TAX - ACT 281, P.A. OF 1967

CHAPTER 9

206.501 Applicability of definitions.

Sec. 501. The definitions contained in sections 504 to 516 shall control only in the interpretation of this chapter, unless the context clearly requires otherwise.

History: Add. 1973, p. 50, Act 20, Imd. Eff. May 16.

Cited in other sections: Section 206.501 inserted in §§ 211.44, 211.51, 211.59, 490.1907, and 551.710.

206.504 "Blind" and "claimant" defined.

Sec. 504. (1) "Blind" means a person with a permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance of not greater than 20 degrees in the better eye.

(2) "Claimant" means an individual natural person who filed a claim under this chapter and who was domiciled in this state during at least 6 months of the calendar year preceding the year in which the claim is filed under this chapter and includes a husband and wife if they are required to file a joint state income tax return.

History: Add. 1973, p. 50, Act 20, Imd. Eff. May 16,—Am. 1975, p. 1515, Act 456, Imd. Eff. Oct. 16,—Am. 1979, p. 617, Act 126, Imd. Eff. Oct. 23.

206.505 "Eligible serviceman," "eligible veteran," and "eligible widow" defined.

Sec. 506. "Eligible serviceman," "eligible veteran," and "eligible widow" means a serviceman, veteran, or widow, whose income as defined in this chapter is not more than \$7,500.00 per year unless the serviceman, veteran, or widow receives compensation paid by the veterans administration or the armed forces of the United States for service incurred disabilities and who meets the requirements of the following schedule:

War	Person	Service in War	Disability %	State Equalized Value Allowance
Indian Civil Spanish- American Mexican	Veteran or his widow	3 months, or 1 day with discharge for service-connected disability	No requirement	\$3,500.00
World War I World War II Korean	Widow of non-disabled or non-pensioned veteran	3 months, or 1 day with discharge for service-connected disability	No requirement	\$2,500.00
All wars or presidential executive order or presidential proclamation	Pensioned veteran or his widow	Any	No requirement	\$3,500.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or his widow	Any	10-50	\$3,500.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or his widow	Any	60-70-80	\$4,000.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or his widow	Any	90-100	\$4,500.00
All wars or presidential executive order or presidential proclamation	Widow of veteran dying in service	Any	No requirement	\$4,500.00
Current service	Serviceman or	Any	No requirement	\$3,500.00

**206.507 "Federally aided housing" and "state aided housing" defined.**

Sec 507. (1) "Federally aided housing" means housing developed under a program administered by the secretary of the United States department of housing and urban development providing below market interest rate mortgages, interest reduction payments, rent supplements, annual contributions of housing assistance payments, or housing allowances or housing receiving special benefits under federal law designated specifically to develop low and moderate income housing.

(2) "State aided housing" is housing financed by a loan secured by a mortgage or security interest made by the Michigan state housing development authority for the construction, rehabilitation, or long-term financing of housing for low or moderate income persons.

History: Add 1975, p 595, Act 233, Imd Eff, Aug 27.

**206.508 "Gross rent," "homestead," "household," and "household income" defined.**

Sec. 508. (1) "Gross rent" means the total rental contracted to be paid by the renter or lessee of a homestead pursuant to dealing at arms' length with the landlord thereof. When the landlord and tenant have not dealt with each other at arms' length and the department believes that the gross rent charged is excessive, the department may adjust the gross rent to a reasonable amount for the purposes of this chapter.

(2) "Homestead" means a dwelling or unit in a multiple-unit dwelling which is subject to ad valorem taxes, or a service charge in lieu of taxes as provided by section 15a of Act No. 346 of the Public Acts of 1966, as amended, being section 125.1415a of the Michigan Compiled Laws, owned and occupied as a home by the owner thereof, or occupied as the dwelling of the renter or lessee, including all unoccupied real property not classified for ad valorem tax purposes as commercial, industrial, residential, or timber-cut over, owned by the owner of the homestead or rented or leased by the renter or lessee of the dwelling.

When a homestead is an integral part of a larger unit of assessment such as commercial, industrial, residential, timber-cut over, or a multipurpose or multidwelling building, the tax on the homestead shall be the same proportion of the total property tax as the proportion of the value of the homestead is to the total value of the assessed property.

If the gross receipts of the agricultural or horticultural operations do not exceed the household income, or if there are no gross receipts, then:

(a) If the claimant has lived on the land 10 years or more all of the adjacent and contiguous agricultural or horticultural lands, shall be deemed a homestead and the credit shall be allowed for all the land.

(b) If the claimant has lived on the land less than 10 years not more than 5 acres of adjacent and contiguous agricultural or horticultural land shall be deemed a part of the homestead and credit shall be allowed for that part of the land.

A mobile home or trailer coach in a trailer coach park is a homestead and the site rent for space is deemed rental of a homestead. The specific tax levied by section 41 of Act No. 243 of the Public Acts of 1959, being section 125.1011 of the Michigan Compiled Laws, is deemed a property tax.

(3) "Household" means a claimant and spouse.

(4) "Household income" means all income received by all persons of a household in a tax year while members of a household.

History: Add 1975, p 52, Act 20, Imd Eff May 16 -- Am 1975, p 595, Act 233, Imd Eff Aug 27

Cited in other sections: Section 206.505 is cited in §§ 211.7-3 and 400.1001

#### 206.510 "Income" and "owner" defined.

Sec. 510. (1) "Income" means the sum of federal adjusted gross income as defined in the internal revenue code plus all income specifically excluded or exempt from the computations of the federal adjusted gross income. The term does not include the first \$300.00 of gifts in cash or kind from nongovernmental sources or the first \$300.00 received from awards, prizes, lottery, bingo, or other gambling winnings. Income does not include surplus foods, relief in kind supplied by a governmental agency, payments or credits under this act, any governmental grant which has to be used by the claimant for rehabilitation of the homestead, amounts deducted from monthly social security or railroad retirement benefits for medicare premiums, or contributions by an employer to life, accident, or health insurance plans. Income does not include energy assistance grants and energy assistance tax credits. Beginning with the 1977 tax year and thereafter, a person who is enrolled in an accident or health insurance plan may deduct from income the amount the person has paid in premiums in the tax year for that insurance plan for the person's family.

(2) "Owner" means a natural person who owns or is purchasing a homestead under a mortgage or land contract or who owns or is purchasing a dwelling situated on the leased lands of another or is a tenant-stockholder of a cooperative housing corporation.

History: Add 1973, p. 52, Act 20, Imd. Eff. May 16;—Am. 1977, p. 7, Act 1, Imd. Eff. Feb. 23;—Am. 1978, p. 114, Act 43, Imd. Eff. Mar. 7.

Compiler's note: Section 2 of Act 43 of 1978 provides: "This amendatory act shall take effect for all tax years beginning January 1, 1977, and thereafter."

Cited in other sections: Section 206.510 is cited in § 400.1053.

#### 206.512 Definitions.

Sec. 512. (1) Paraplegic or quadriplegic means an individual, or either 1 of 2 persons filing a joint tax return under this act who is such at the end of the tax year.

(2) "Property taxes" means general ad valorem taxes due and payable for periods after December 31, 1972, levied on a homestead within this state, including collection fees, but not including special assessments, penalties, or interest.

(3) "Qualified person" means a claimant, and any person, domiciled in Michigan, who can be claimed as a dependent under the internal revenue code and who does not file a claim under this act for the same tax year. The term does not include the additional exemptions allowed for age or blindness.

(4) "Renter" means a person renting or leasing a homestead.

History: Add 1973, p. 52, Act 20, Imd. Eff. May 16;—Am. 1974, p. 47, Act 12, Imd. Eff. Feb. 15;—Am. 1974, p. 253, Act 125, Imd. Eff. May 25.

#### 206.514 "Senior citizen," "serviceman," and "state income tax" defined.

Sec. 514. (1) "Senior citizen" means an individual, or either 1 of 2 persons filing a joint tax return under this act who is 65 years of age or older at the close of the tax year. The term also includes the unremarried surviving spouse of a person who was 65 years of age or older at the time of death.

(2) "Serviceman" means a person who is currently serving in the armed forces of the United States or is separated from the armed forces for less than a year, and who was a resident of this state at least 6 months prior to the time of entering the armed forces or was a resident of this state at least 5 years prior to filing a claim under this chapter.

(3) "State income tax" or "state income tax act" means the tax levied by this act.

History: Add 1973, p. 52, Act 20, Imd. Eff. May 16;—Am. 1974, p. 367, Act 156, Imd. Eff. June 20.

#### 206.516 "Veteran" and "widow" defined.

Sec. 516. (1) "Veteran" means a person of either sex who meets all of the following qualifications:

(a) Was a resident of this state at least 6 months prior to the time of entering the armed forces of the United States or was a resident of this state for at least 5 years prior to filing a claim under this chapter.

(b) Served in the armed forces during a period of war or conflict prescribed by or pursuant to Act No. 190 of the Public Acts of 1965, as amended, being sections 35.61 and 35.62 of the Michigan Compiled Laws.

(c) Was discharged from service in the armed forces under honorable conditions, or died while in service not as a result of his own misconduct.

(2) "Widow" means a widow, who has not remarried, of a veteran or serviceman.



UNIFORMITY OF SERVICE DATES  
Act 199, 1965, p. 304; Imd. Eff. July 15

AN ACT to provide for a system of uniformity of service for veterans.

*The People of the State of Michigan enact:*

**35.61 Uniformity of service dates for veterans; definitions, dates, and terms.**

Sec. 1. In order to provide for the uniformity of service dates for veterans, the following dates and terms shall be applicable to all acts of the state relative to veterans:

(a) "Veteran" means a person, who served in the active military forces, during a period of war or who received the armed forces expeditionary or other campaign service medal during an emergency condition and who was discharged or released therefrom under honorable conditions. "Veteran" also includes a person who died in active military forces.

(b) "Spanish-American war" means the period beginning on April 21, 1898, and ending on July 4, 1902, includes the Philippine insurrection and the Boxer rebellion, and in the case of a veteran who served with the United States military forces engaged in hostilities in the Moro province, means the period beginning on April 21, 1898, and ending on July 15, 1903.

(c) "World War I" means the period beginning on April 6, 1917, and ending on November 11, 1918, and in the case of a veteran who served with the United States military forces in Russia, means the period beginning on April 6, 1917, and ending on April 1, 1920.

(d) "World War II" means the period beginning December 7, 1941, and ending December 31, 1946, both dates inclusive.

(e) "Korean conflict" means the period between June 27, 1950, to January 31, 1955.

(f) Civil war and confederate veterans who served between April 12, 1861, and May 26, 1865.

(g) Indian wars. Since the Indian wars were fought intermittently over a period of years, the determination as to whether a person shall be considered as having rendered military service during these wars will be carefully considered by the state veterans' trust fund. January 1, 1817, through December 31, 1898, is considered Indian war period.

(h) Mexican wars. Since there were several skirmishes involving the Mexican border, such as Mexican border troubles 1911-1916; Veracruz expedition April 21, 1914, to November 26, 1914; punitive expedition into Mexico, March 15, 1916, to February 5, 1917; therefore the persons rendering military service in any of these skirmishes shall be considered veterans of the Mexican wars between 1911 and February 5, 1917.

(i) Future dates. The period beginning on the date of any future declaration of war by the congress or the beginning of an emergency condition recognized by the issuance of a presidential proclamation or a presidential executive order and in which the armed forces expeditionary medal or other campaign service medals are awarded according to presidential executive order and ending on a date prescribed by presidential proclamation or concurrent resolution of the congress.

(j) Veterans of the Korean conflict and veterans having served after January 31, 1955, in an area of hazardous duty for which an armed forces expeditionary or Vietnam service medal was received or veterans having served in the Vietnam era which is defined to be that period beginning August 5, 1964, and ending on May 7, 1975.

History: New 1965, p. 304, Act 199, Imd. Eff. July 15.—Am. 1965, p. 121, Act 99, Imd. Eff. June 16.—Am. 1967, p. 231, Act 169, Imd. Eff. June 29.—Am. 1968, p. 297, Act 145, Imd. Eff. June 12.—Am. 1976, p. 44, Act 15, Imd. Eff. Feb. 20.

Cited in other sections: Section 35.61 is cited in §§ 35.22, 35.602, 35.501, 55.2, and 205.516.

**35.62 Combination of active duty service days.**

Sec. 2. Veterans who served in more than 1 period of war service may combine their active duty days of service to make the 90 days required by veteran benefit statutes or acts.

History: New 1965, p. 505, Act 190, Imd. Eff. July 15.

Cited in other sections: Section 35.62 is cited in §§ 35.22, 35.602, and 205.516.

## APPLICATION FOR DEFERMENT OF SUMMER TAXES

APPLICANT'S NAME (Last, First, Initial)

TAX ROLL NO

SOCIAL SECURITY NO

**NOTE:** This form is issued as provided by Act 503, P.A. 1982. Filing of this form is voluntary. However, your tax due date will not be extended unless this form is filed.

**INSTRUCTIONS:** File this application with the Treasurer of your city, village or township. This application is due September 15 or the due date of your summer taxes, whichever is later.

ADDRESS OF TAXPAYER'S HOMESTEAD (No. and Street)

MUNICIPALITY WHERE HOMESTEAD IS LOCATED (Type)

(Name)

☐ CITY ☒ VILLAGE ☐ TOWNSHIP OF:

CHECK (1) OR (2) BELOW TO IDENTIFY BASIS FOR THIS APPLICATION.

☐ (1) I hereby request that the treasurer of the municipality where I reside defer until February 15, without penalty or interest, the due date of my summer taxes on my homestead identified above. I certify that my household income for the preceding calendar year did not exceed \$10,000.00 and that I qualify for the deferment provided in the General Property Tax Act under the classification marked below:

☐ SENIOR CITIZEN

☐ PARAPLEGIC, QUADRIPLÉGIC

☐ ELIGIBLE SERVICEMAN, ELIGIBLE VETERAN or ELIGIBLE WIDOW

☐ BLIND PERSON

☐ TOTALLY AND PERMANENTLY DISABLED

☐ (2) I certify that I own the above property, which is classified as agricultural real property, and the gross receipts of agricultural or horticultural operations in the previous year (or the average gross receipts for such operations in the previous three years) is not less than my household income for the preceding calendar year.

**Applicant's Signature:** I understand that misleading or false statements on this application may subject me to penalties and interest for late payment of taxes.

SIGNATURE

DATE

OFFICE USE ONLY:

DEFERMENT APPROVAL SIGNATURE

DATE